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LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject: COUNCIL IMPLEMENTING DECISION authorising Croatia to apply tax exemption to gas oil used to operate machinery in humanitarian demining in accordance with Article 19 of Directive 2003/96/EC

COUNCIL IMPLEMENTING DECISION

of...

**authorising Croatia to apply a tax exemption to gas oil used to operate machinery
in humanitarian demining in accordance with Article 19 of Directive 2003/96/EC**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity¹, and in particular Article 19 thereof,

Having regard to the proposal from the European Commission,

¹ OJ L 283, 31.10.2003, p. 51.

Whereas:

- (1) By letter of 8 April 2014, the Croatian authorities requested an authorisation decision which would allow Croatia to apply a tax exemption to gas oil used to operate machinery in humanitarian demining in accordance with Article 19 of Directive 2003/96/EC.
- (2) With the tax exemption it intends to apply, Croatia aims at speeding up the demining of the remaining mine contaminated areas in various regions. The measure would thus have immediate positive effects on human life and health in these regions.
- (3) The measure should be limited to accredited special-purpose machines designed and built specifically for clearing mined areas.
- (4) The measure should be limited to mine-contaminated areas in the territory of Croatia.
- (5) The measure should apply to all operators involved in humanitarian demining in Croatia, thus no economic advantage will be given to any particular operator involved.
- (6) Consequently, the measure is acceptable for the proper functioning of the internal market and for the need to ensure fair competition. The measure is compatible with the Union's health, environment, energy and transport policies.

- (7) It follows from Article 19(2) of Directive 2003/96/EC that each authorisation granted under that Article must be strictly limited in time. In order to provide economic operators concerned with a sufficient degree of certainty and enough time to conclude the process of dimining of the contaminated areas, the authorisation should be granted for a period of six years.
- (8) This Decision is without prejudice to the application of the Union rules regarding State aid,

HAS ADOPTED THIS DECISION:

Article 1

Croatia is hereby authorised to exempt gas oil used to operate specialised machinery used in humanitarian demining on its territory from taxation. The measure shall be limited to accredited special-purpose machines designed and built specifically for clearing mined areas.

Article 2

This Decision shall take effect on the date of its notification.

It shall expire six years thereafter.

Article 3

This Decision is addressed to the Republic of Croatia.

Done at Brussels, ...2014.

For the Council

The President
